



COMMISSIONER

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

June 13, 2019

The Honorable Elaine G. Luria  
U.S. House of Representatives  
Washington, DC 20515

Dear Representative Luria:

Thank you for your letter dated June 10, 2019, asking about the tax treatment of gifts that victims received following the May 31, 2019, shooting that occurred in Virginia Beach. Like you, I encourage the support of the victims of this tragedy and the many generous Americans offering relief to them.

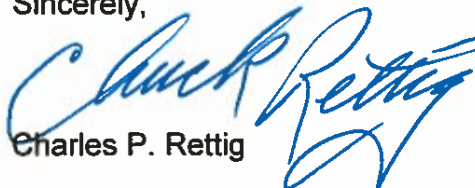
In general, individuals must pay federal tax on all income from whatever source derived. However, property received by gift is not taxable. A gift is generally defined as a transfer made from detached and disinterested generosity.

Payments that individuals receive, directly or indirectly, from members of the public in response to a disaster or emergency hardship are considered gifts and are excluded from the gross income of the recipients under Section 102 of the Internal Revenue Code.

Your constituents can find additional details and examples in the enclosed IRS Publication 3833, Disaster Relief. It is also available online at [IRS.gov](https://www.irs.gov).

I hope this information is helpful. If you have additional questions, please feel free to contact me, or a member of your staff can contact Leonard Oursler, Director, Legislative Affairs, at [REDACTED]

Sincerely,

  
Charles P. Rettig

Enclosure